

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**

**BEFORE SH. SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.2153/Del/2024  
Assessment Year: 2015-16

<b>DCIT Central Circle – II, Noida</b>	<b>Vs.</b>	<b>Pacific Mining Products Pvt. Ltd. H.No.23A, Office No.201 Kamal Tower, Laxmi Nagar, Delhi-92 PAN No.AADCP6632R</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Ms. Harpreet Kaur Hansara, Sr. DR
Respondent by	None

Date of hearing:	22/04/2025
Date of Pronouncement:	22/04/2025

**ORDER**

**PER SUDHIR KUMAR, JUDICIAL MEMBER:**

This appeal is preferred by the revenue is against the order 05.03.2024 of the Commissioner of Income Tax (Appeal)-3, Noida [hereinafter referred to as “CIT(A)"] arising out of the order 18.08.2017 passed Assessing Officer under section 144 of the Income Tax

Act, 1961 [herein after, the Act] for the assessment year 2015-16.

2. Ld. DR submitted that the Ld. CIT(A) has granted the relief on the ground that the substantive addition has been upheld in the hands of Sh. Ashish Garg without appreciating the fact that the fate of the substantive addition has not attained finality. We have heard the ld. Sr, DR and perused the material available on record. None is present for assessee.

3. The grievance of the Revenue shows that the tax effect would be less than Rs.60 lacs, therefore, the present appeal filed by the Revenue is not admissible in the light of the CBDT Circular No.09 of 2024 dated 17/09/2024. The appeal is accordingly dismissed.

4. In the result, the appeal filed by the revenue is accordingly dismissed.

Order pronounced in the open court on 22.04.2025.

**Sd/-**  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

Date:22 .04.2025

*Neha, Sr. PS*

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI